

VILLAGE OF ANTIOCH

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14-06-12

***AN ORDINANCE AMENDING TITLE 3 OF THE MUNICIPAL CODE OF  
ANTIOCH ADDING A NEW CHAPTER 7, ESTABLISHING A THEATER TAX***

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ADOPTED BY THE PRESIDENT AND BOARD OF TRUSTEES

OF THE

VILLAGE OF ANTIOCH, ILLINOIS

ON

June 2, 2014

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of the Village of Antioch, Lake County, Illinois,  
this 5<sup>th</sup> day of June, 2014.

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**ORDINANCE 14-06-12**

**AN ORDINANCE AMENDING TITLE 3 OF THE MUNICIPAL CODE OF ANTIOCH  
ADDING A NEW CHAPTER 7, ESTABLISHING A THEATER TAX**

**WHEREAS**, the General Assembly has given Illinois municipalities the power to tax certain businesses, and in particular, in 65 ILCS 5/11-42-1 and in 65 ILCS 5/11-42-5 it has given all municipalities the power to tax theatrical events, shows and exhibitions, and

**WHEREAS**, the Village Board has found that the existing Antioch Theater is in a sorry state of disrepair and is in danger of closing permanently, leaving a sad legacy of a closed business in the center of the Village, which could be avoided by private investment that would be backed in part by funds advanced by the Village and to be repaid to it from a ticket tax, and

**WHEREAS**, the Village Board (while wholeheartedly supporting the concept of restoration of the Antioch Theater to a safe, comfortable modern facility that can draw patrons to downtown and provide other benefits to the community) has found, with a degree of reluctance, that making an advance of public funds in this one unique instance, but strictly secured with a specifically-taxed revenue stream is in the public's best interest, and

**WHEREAS**, the Village Board has determined that it is therefore appropriate to impose a tax on theatrical ticket sales in the amount of 75 cents (\$0.75) per ticket on all purchases of tickets for admittance to any movie or motion picture within the Village, with the tax being used to repay any and all costs or interest directly associated with the Village's advances toward the theater project described hereinabove, and afterward toward entertainment initiatives designed to draw patrons into downtown Antioch and to the restored theater,

**NOW THEREFORE, BE IT ORDAINED** by the Village of Antioch, Lake County, Illinois, as follows:

**SECTION ONE:** Title 3 of the Antioch Municipal Code is hereby amended by the addition of the following Chapter 7, which shall hereafter read as follows:

**Chapter 7. MOTION PICTURE TICKET TAX**

**3-7-1. Tax Imposed.** Pursuant to the power granted to the Village by the provisions of 65 ILCS 5/11-42-1 and 65 ILCS 5/11-42-5, there is hereby imposed a tax on the purchase of all tickets for admissions to motion pictures sold within the Village of Antioch.

- A. For the purposes of this Chapter, the phrase "motion pictures" shall encompass any series of pictures projected on a screen in rapid succession with objects shown in successive positions slightly changed so as to produce the optical effect of a continuous picture in which the objects move.
- B. Exemptions: Motion picture tickets sold by any person or groups of persons for exhibition within any school building are exempt from this tax.

**3-7-2. Tax Rate.** The tax imposed by section 3-7-1 hereinabove is set at seventy five cents (\$0.75) per ticket, no matter what the face price of the ticket is and whether or not the ticket is offered for sale at any discount.

**3-7-3. Tax Forms.** The operators of each movie theater within the Village shall report on ticket sales to the Village Treasurer using forms supplied by the Treasurer not less than monthly.

**3-7-4. Payments.** All taxes collected by the operators of movie theaters within the Village shall be paid, in full, to the Village Treasurer at such time as the tax forms described in 3-7-3 are filed.

**3-7-5. Audit.** The Village Treasurer shall have the right to audit the books and records of any and all movie theater operators to ensure that the same are in full compliance with the provisions of this Chapter.

- A) To commence the audit, the Treasurer shall issue a written notice to the theater operator requiring the operator to produce a copy of all sales receipts and related ledgers and/or journals to the Treasurer.
- B) Such notice shall allow the operator not less than 5 business days to comply.
- C) Upon completion of the audit, the Treasurer shall issue a written report to the operator of his or her findings.
- D) Within 5 business days of issuance of the audit report, the operator shall pay any sums found to be due and owing.
- E) The decision of the Treasurer shall constitute a final administrative action of the Village, appealable to the Village Board pursuant to the Administrative Review Act.

**3-7-6. Enforcement.** Any person found to be in violation of any provision of this Chapter shall be subject to a penalty of \$100.00 per violation, with each sale of each violative ticket to constitute a separate penalty.

**SECTION TWO:** This Ordinance shall be in full force and effect from and after its passage, approval and publication as required by law.

PASSED BY THE BOARD OF TRUSTEES OF THE VILLAGE OF ANTIOCH, ILLINOIS,  
ON THIS 2<sup>ND</sup> DAY OF JUNE, 2014.

ATTEST:

  
LORI K. FOLBRICK, VILLAGE CLERK

  
LAWRENCE M. HANSON, MAYOR



